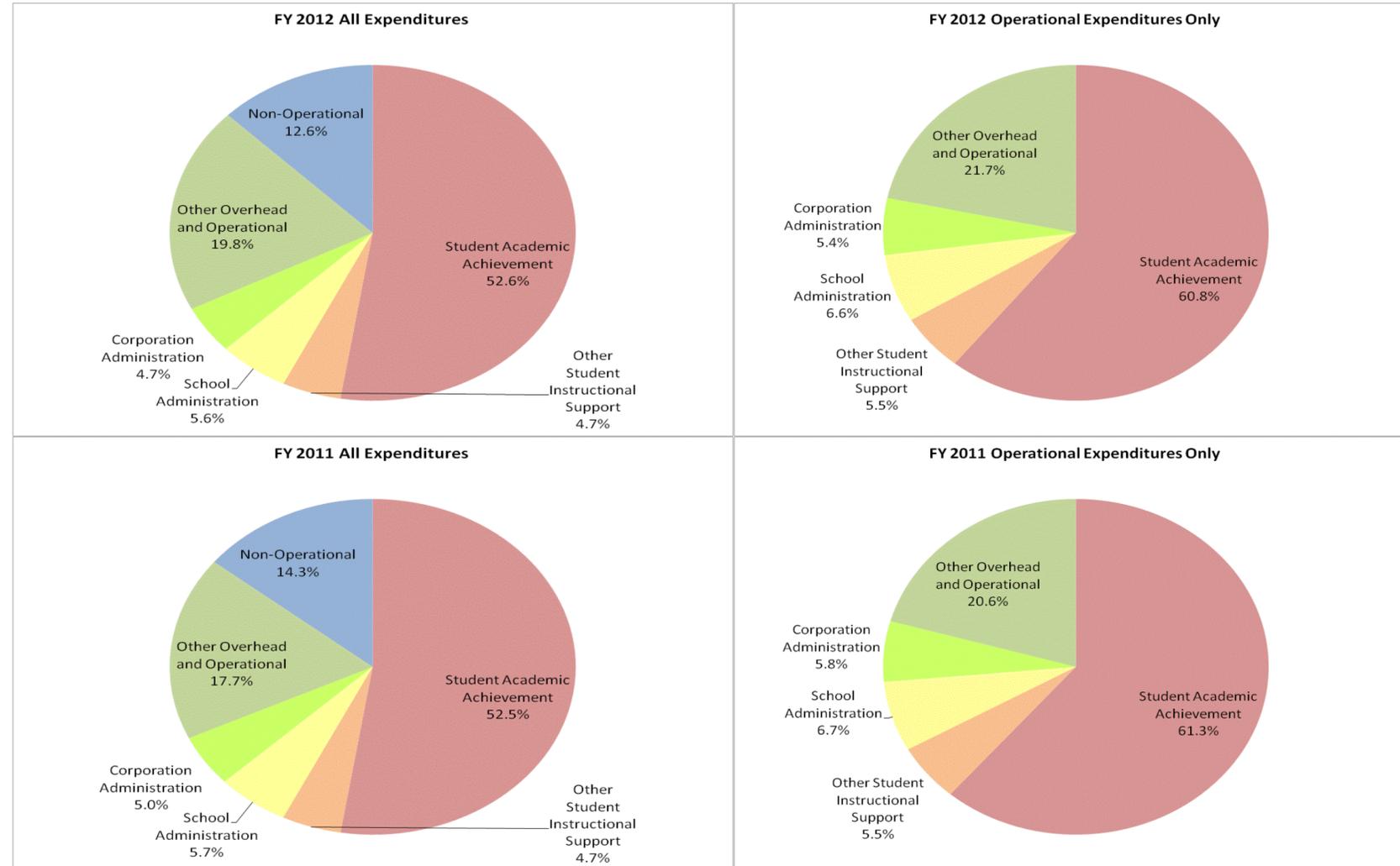


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Liberty-Perry Com School Corp (1895)**

Liberty-Perry Com School Corp (1895)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,543,523	53.1%	\$5,776,281	51.0%	\$5,329,516	52.5%	\$5,609,755	52.6%
Student Instructional Support	\$996,395	9.5%	\$1,170,167	10.3%	\$1,063,166	10.5%	\$1,101,798	10.3%
Overhead and Operational	\$2,388,729	22.9%	\$2,357,377	20.8%	\$2,303,375	22.7%	\$2,614,062	24.5%
Nonoperational	\$1,513,608	14.5%	\$2,028,416	17.9%	\$1,447,437	14.3%	\$1,349,189	12.6%
<b>Grand Total</b>	<b>\$10,442,254</b>		<b>\$11,332,241</b>		<b>\$10,143,494</b>		<b>\$10,674,804</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>62.6%</b>	<b>61.3%</b>	<b>63.0%</b>	<b>62.9%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Liberty-Perry Com School Corp (1895)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$196,139	\$223,618	\$231,257		18%	3%
	11100 Regular Programs; Elementary	\$1,421,815	\$1,874,086	\$1,620,253	\$1,646,359	16%	-12%	2%
	11200 Regular Programs; Middle/Junior High	\$573,336	\$884,289	\$970,007	\$1,095,658	91%	24%	13%
	11300 Regular Programs; High School	\$869,689	\$1,341,541	\$1,229,838	\$1,341,799	54%	0%	9%
	11450 Vocational Education; Consumer and Homemaking	\$40,451	\$54,360	\$67,527	\$71,447	77%	31%	6%
	11470 Vocational Education; Business Education	\$36,225	\$99,717	\$131,857	\$124,075	243%	24%	-6%
	12110 Gifted And Talented; Gifted and Talented	\$5,603	\$32,612	\$8,909	\$0	-100%	-100%	-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$60,977	\$67,448	\$16,495	\$3,151	-95%	-95%	-81%
	12230 Mental Disabilities; Severe Mental Disabilities	\$57,420	\$57,910	\$69,297	\$49,644	-14%	-14%	-28%
	12350 Physical Impairment; Homebound	\$3,520	\$5,727	\$8,268	\$7,716	119%	35%	-7%
	12610 Learning Disability	\$619,553	\$576,524	\$521,396	\$441,191	-29%	-23%	-15%
	12710 Equal Opportunity At Risk	\$36,442	\$22,172	\$23,164	\$24,272	-33%	9%	5%
	12810 Special Education Preschool	\$50,829	\$40,656	\$23,375	\$28,875	-43%	-29%	24%
	12900 Other Special Programs	\$12,224	\$16,753	\$10,619	\$11,984	-2%	-28%	13%
	14300 Summer School Programs; High School	\$28,901	\$13,526	\$7,081	\$7,059	-76%	-48%	0%
	16100 Remediation Testing	\$970	\$0	\$0	\$306	-68%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$40,793	\$0	\$0	\$0	-100%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$79,119	\$216,456	\$207,915	\$227,837	188%	5%	10%
	22130 Improvement of Instruction; Instructional Staff Training	\$172,855	\$61,312	\$4,655	\$13,431	-92%	-78%	189%
	22220 Library/Media Services; School Library	\$114,523	\$109,755	\$136,457	\$107,064	-7%	-2%	-22%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,720	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$3,643	\$3,085			-15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,910	\$79,079	\$35,662	\$164,740	47%	108%	362%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$5,972	\$26,218	\$9,481	\$8,808	47%	-66%	-7%
	26497 2007 Account Code - Teachers Retirement Fund	\$201,409	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$4,546,258</b>	<b>\$5,776,281</b>	<b>\$5,329,516</b>	<b>\$5,609,755</b>	<b>23%</b>	<b>-3%</b>	<b>5%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$1,650	\$1,683			2%
	21220 Guidance Services; Counseling Services	\$160,004	\$194,045	\$191,033	\$186,672	17%	-4%	-2%
	21340 Health Services; Nurse Services	\$50,840	\$114,471	\$77,254	\$83,746	65%	-27%	8%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$40,044	\$71,793	\$77,160	\$82,254	105%	15%	7%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$39,716	\$48,412	\$53,730	\$55,253	39%	14%	3%
	21810 Special Education Administration; Service Area Direction	\$65,669	\$98,624	\$79,121	\$92,910	41%	-6%	17%
	24100 Office of The Principal	\$457,427	\$642,823	\$583,218	\$599,280	31%	-7%	3%
<b>Student Instructional Support Total</b>		<b>\$813,699</b>	<b>\$1,170,167</b>	<b>\$1,063,166</b>	<b>\$1,101,798</b>	<b>35%</b>	<b>-6%</b>	<b>4%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$0	\$714	\$0	\$0		-100%	
	23120 Board of Education; Service Area Assistants	\$12,500	\$16,408	\$22,533	\$29,082	133%	77%	29%
	23150 Board of Education; Legal Services	\$1,822	\$1,247	\$1,977	\$605	-67%	-51%	-69%
	23160 Board of Education; Promotion Expenses	\$11,900	\$1,356	\$1,698	\$2,872	-76%	112%	69%
	23190 Board of Education; Other Governing Body Services	\$3,667	\$2,449	\$2,402	\$1,530	-58%	-38%	-36%
	23210 Executive Administration; Office of The Superintendent	\$158,132	\$261,521	\$340,996	\$334,225	111%	28%	-2%
	23220 Executive Administration; Community Relations	\$0	\$0	\$208	\$100			-52%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$158	\$0			-100%
	25191 Other Fiscal Services; Refund of Revenue	\$270	\$787	\$159	\$0	-100%	-100%	-100%
	25196 Other Fiscal Services; Cash Change	\$200	\$525	\$250	\$1,018	409%	94%	307%
	25199 Other Fiscal Services; Other	\$0	\$195	\$0	\$0		-100%	
	25300 Printing, Publishing, and Duplicating Services	\$0	\$1,083	\$1,035	\$434		-60%	-58%
	25750 Personnel Services; Health Services	\$6,600	\$18,970	\$25,236	\$16,974	157%	-11%	-33%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$58,976	\$105,500	\$107,990		83%	2%
	25920 Ditch Assessments	\$40	\$878	\$3,141	\$2,605	> 500%	197%	-17%
	25990 Other Support Services, Central	\$0	\$0	\$2,834	\$0			-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$726,764	\$874,215	\$728,859	\$835,075	15%	-4%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$567	\$1,015	\$2,715	\$683	20%	-33%	-75%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$149,427	\$137,530	\$62,351	\$70,561	-53%	-49%	13%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$400	\$0	\$0	\$0			

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Liberty-Perry Com School Corp (1895)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26499 2007 Account Code - Other	\$36,468	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$22,845	\$0	\$2,706	\$0	-100%		-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$4,520	\$0			-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$73,821	\$69,071	\$67,285	\$67,980	-8%	-2%	1%
	27010 Student Transportation; Service Area Direction	\$99,235	\$109,542	\$114,756	\$115,532	16%	5%	1%
	27100 Student Transportation; Vehicle Operation	\$201,132	\$261,016	\$238,291	\$276,512	37%	6%	16%
	27200 Student Transportation; Monitoring Services	\$8,840	\$1,462	\$1,586	\$6,716	-24%	359%	323%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$112,340	\$110,306	\$138,394	\$128,307	14%	16%	-7%
	27400 Student Transportation; Purchase of School Buses	\$186,560	\$45	\$0	\$82,636	-56%	> 500%	
	27500 Student Transportation; Insurance on Buses	\$0	\$6,378	\$6,175	\$1,960		-69%	-68%
	27700 Student Transportation; Contracted Transportation Services	\$464	\$100	\$1,909	\$866	87%	> 500%	-55%
	27900 Student Transportation; Other Student Transportation Services	\$1,919	\$1,344	\$868	\$1,509	-21%	12%	74%
	27910 Student Transportation; Bus Driver Training	\$65	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$21,924	\$39,848	\$47,061	\$60,128	174%	51%	28%
	31200 Food Services Operations; Food Preparation and Dispensing	\$196,728	\$201,330	\$195,775	\$215,633	10%	7%	10%
	31400 Food Services Operations; Food Purchases	\$162,617	\$179,067	\$181,995	\$252,530	55%	41%	39%
<b>Overhead and Operational Total</b>		<b>\$2,197,247</b>	<b>\$2,357,377</b>	<b>\$2,303,375</b>	<b>\$2,614,062</b>	<b>19%</b>	<b>11%</b>	<b>13%</b>
<b>Nonoperational</b>								
	33400 Athletic Coaches	\$75,433	\$91,756	\$90,592	\$93,185	24%	2%	3%
	43000 Facilities Acquisition and Construction; Professional Services	\$2,926	\$5,249	\$9,576	\$22,145	> 500%	322%	131%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,500	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$108,354	\$152,084	\$379,698	\$444,125	310%	192%	17%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$104,950	\$6,119	\$16,380	\$16,380	-84%	168%	0%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$51,300	\$53,972	\$2,691		-95%	-95%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$65,472	\$139,067	\$115,563	\$263,087	302%	89%	128%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$6,616	\$0			-100%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$478,850	\$319,996	\$318,086	\$316,351	-34%	-1%	-1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$610,688	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$656,563	\$652,158	\$456,953	\$191,225	-71%	-71%	-58%
	59200 Other Debt Services Obligations; Bank Fee	\$57	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$1,496,105</b>	<b>\$2,028,416</b>	<b>\$1,447,437</b>	<b>\$1,349,189</b>	<b>-10%</b>	<b>-33%</b>	<b>-7%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$26,560	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$427,641	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$37,848	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$801,801	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$5,289	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$89,807	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,388,946</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			